

## §5.51

spirits imported in original containers.)

(Sec. 5, 49 Stat. 981, as amended (27 U.S.C. 203); 26 U.S.C. 5301)

[T.D. ATF-25, 41 FR 10221, Mar. 10, 1976, as amended at 41 FR 11022, Mar. 16, 1976; 41 FR 11497, Mar. 19, 1976; T.D. ATF-35, 41 FR 46859, Oct. 26, 1976; T.D. ATF-62, 44 FR 71622, Dec. 11, 1979; T.D. ATF-146, 48 FR 43321, Sept. 23, 1983; T.D. ATF-228, 51 FR 16170, May 1, 1986; T.D. ATF-326, 57 FR 31128, July 14, 1992]

### Subpart F—Requirements for Withdrawal From Customs Custody of Bottled Imported Distilled Spirits

#### §5.51 Label approval and release.

(a) *Certificate of label approval.* Bottled distilled spirits shall not be released from Customs custody for consumption unless there is deposited with the appropriate Customs officer at the port of entry the original or a photostatic copy of an approved certificate of label approval, TTB Form 5100.31.

(b) *Release.* If the original or photostatic copy of TTB Form 5100.31 has been approved, the brand or lot of distilled spirits bearing labels identical with those shown thereon may be released from U.S. Customs custody.

(c) *Relabeling.* Imported distilled spirits in U.S. Customs custody which are not labeled in conformity with certificates of label approval issued by the appropriate TTB officer must be relabeled prior to release under the supervision of the Customs officers of the port at which the spirits are located.

(d) *Statements of process.* TTB Forms 5100.31 covering labels for gin bearing the word “distilled” as a part of the designation shall be accompanied by a statement prepared by the manufacturer, setting forth a step-by-step description of the manufacturing process.

(e) *Cross reference.* For procedures regarding the issuance, denial, and revocation of certificates of label approval, as well as appeal procedures, see part 13 of this chapter.

[T.D. ATF-66, 45 FR 40549, June 13, 1980, as amended by T.D. ATF-94, 46 FR 55097, Nov. 6, 1981; T.D. ATF-242, 51 FR 39525, Oct. 29, 1986; T.D. ATF-359, 59 FR 42160, Aug. 17, 1994; T.D. ATF-406, 64 FR 2129, Jan. 13, 1999]

## 27 CFR Ch. I (4–1–12 Edition)

#### §5.52 Certificates of age and origin.

(a) *Scotch, Irish, and Canadian whiskeys.* Scotch, Irish, and Canadian whiskeys, imported in bottles, shall not be released from customs custody for consumption unless the invoice is accompanied by a certificate of origin issued by a duly authorized official of the British, Irish, or Canadian Government, certifying (1) that the particular distilled spirits are Scotch, Irish, or Canadian whisky, as the case may be, (2) that the distilled spirits have been manufactured in compliance with the laws of the respective foreign governments regulating the manufacture of whisky for home consumption, and (3) that the product conforms to the requirements of the Immature Spirits Act of such foreign governments for spirits intended for home consumption. In addition, a duly authorized official of the appropriate foreign government must certify to the age of the youngest distilled spirits in the bottle. The age certified shall be the period during which, after distillation and before bottling, the distilled spirits have been stored in oak containers.

(b) *Brandy, Cognac, and rum.* Brandy (other than fruit brandies of a type not customarily stored in oak containers) or Cognac, imported in bottles, shall not be released from customs custody for consumption unless accompanied by a certificate issued by a duly authorized official of the appropriate foreign country certifying that the age of the youngest brandy or Cognac in the bottle is not less than 2 years, or if age is stated on the label that none of the distilled spirits are of an age less than that stated. If the label of any rum, imported in bottles, contains any statement of age, the rum shall not be released from customs custody for consumption unless accompanied by a certificate issued by a duly authorized official of the appropriate foreign country, certifying to the age of the youngest rum in the bottle. The age certified shall be the period during which, after distillation and before bottling, the distilled spirits have been stored in oak containers. If the label of any fruit brandy, not stored in oak containers, bears any statement of storage in other type containers, the brandy must be accompanied by a certificate issued by